of said Subsection (a) which follows thereafter and inserting in lieu thereof a period.

Disqualification for benefits on account of misconduct. SEC. 24. That Article 2, Chapter 96, Section (14), Subsection (b), General Statutes of North Carolina, be and the same is hereby amended by striking out the colon immediately following the words "benefit amount" in line 15 thereof and all that part of the said Subsection which follows thereafter and inserting in lieu thereof a period.

G. S. 96-14 (c), amended.

SEC. 25. That Article 2, Chapter 96, Section (14), Subsection (c), General Statutes of North Carolina, be and the same is hereby amended by striking out the proviso beginning with line 19 and continuing through line 23 of said Subsection, and inserting in lieu thereof the following:

Disqualification not elapsed carried over into succeeding benefit year.

"Provided, however, that in any case where any week or weeks of disqualification as provided in Subsections (a), (b), and (c) of this Section have not elapsed on account of the termination of an individual's benefit year, such remaining week or weeks of disqualification shall be applicable in the next benefit year at the then current benefit amount of such individual; provided such new benefit year is established by the individual within twelve months from the date of the ending of the preceding benefit year. When any individual who has been disqualified as provided in Subsections (a), (b), and (c) of this Section returns to employment before the disqualifying period has elapsed, the remaining week or weeks of disqualification shall be cancelled and no deduction based on such weeks shall be made from the maximum amount of benefits of such individual; provided such individual shows the fact of employment to the satisfaction of the commission."

Cancellation of disqualification upon return to work.

SEC. 26. That Article 2, Chapter 96, Section (18), Subsection (f), General Statutes of North Carolina, be and the same is hereby amended by striking out the portion of said Subsection following the comma, after the word "guilt" in line 6 thereof, and inserting in lieu thereof the following:

G. S. 96-18 (f), relating to penalties, amended as to claimants convicted of embezzlement, etc.

"shall not be entitled to receive any benefits based on wages earned by such individual prior to and including the quarter within which such discharge occurred; provided the provisions of this Subsection shall not be effective as to any benefits accrued or paid under a claim filed by such individual prior to the date of such discharge."

Conflicting laws repealed.

SEC. 27. That all laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 28. This Act shall be in full force and effect from and after the date of its ratification.

In the General Assembly read three times and ratified, this the 21st day of March, 1949.